



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF GREEN LAKE WATER UTILITY

Principal Office: 534 MILL STREET  
P.O. BOX 433  
GREEN LAKE, WI 54941

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF GREEN LAKE WATER UTILITY**Utility Address:** 534 MILL STREET  
P.O. BOX 433  
GREEN LAKE, WI 54941**When was utility organized?** 10/1/1959**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** BARBARA L DUGENSKE**Title:** CLERK TREASURER**Office Address:**534 MILL STREET  
P.O. BOX 433  
GREEN LAKE, WI 54941**Telephone:** (920) 294 - 6912**Fax Number:** (920) 294 - 3225**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR KEVIN KRYNSKI CPA**Title:** AUDITOR**Office Address:** KRYNSKI & ASSOCIATES, S.C.6441 ENTERPRISE LN #104  
MADISON, WI 53719**Telephone:** (608) 274 - 5324**Fax Number:** (608) 274 - 6439**E-mail Address:****Date of most recent audit report:** 12/31/1998**Period covered by most recent audit:** JANUARY 1, 1998 TO DECEMBER 31, 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** JAMES BRADLEY**Title:** PUBLIC WORKS DIRECTOR**Office Address:**534 MILL STREET  
P.O. BOX 433  
GREEN LAKE, WI 54941**Telephone:** (920) 294 - 6912**Fax Number:** (920) 294 - 3225**E-mail Address:**

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**Name:** LAWRENCE D BEHLEN**Title:** MAYOR**Office Address:**534 MILL STREET  
P.O. BOX 433  
GREEN LAKE, WI 54941**Telephone:** (920) 294 - 6912**Fax Number:** (920) 294 - 3225**E-mail Address:**

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**Name of utility commission/committee:**    BOARD OF PUBLIC WORKS

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**Names of members of utility commission/committee:**MRS SANDRA HUBER, MEMBER  
MR JAMES JAHNKE, CHAIRPERSON  
MR ELMER L RUFFNER, JR, MEMBER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** NOT APPLICABLE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	161,538	160,592	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	64,610	54,211	2
Depreciation Expense (403)	31,245	30,038	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,100	28,171	5
<b>Total Operating Expenses</b>	<b>123,955</b>	<b>112,420</b>	
<b>Net Operating Income</b>	<b>37,583</b>	<b>48,172</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>37,583</b>	<b>48,172</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,346	4,305	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>4,346</b>	<b>4,305</b>	
<b>Total Income</b>	<b>41,929</b>	<b>52,477</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>41,929</b>	<b>52,477</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	13,154	7,462	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>13,154</b>	<b>7,462</b>	
<b>Net Income</b>	<b>28,775</b>	<b>45,015</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	100,440	55,440	19
Balance Transferred from Income (433)	28,775	45,015	20
Miscellaneous Credits to Surplus (434)	242	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	15	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>129,457</b>	<b>100,440</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST RECEIVED ON MONEY MARKET ACCOUNT	1,199	4
INTEREST RECEIVED ON SPECIAL ASSESSMENTS	3,147	5
<b>Total (Acct. 419):</b>	4,346	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
TO CORRECT BEGINNING BALANCE	242	9
<b>Total (Acct. 434):</b>	242	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	161,538	0	0	0	<b>161,538</b>	<b>1</b>
Less: interdepartmental sales	1,585		0	0	<b>1,585</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>159,953</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159,953</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,674,749	1,633,189	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	307,122	275,781	<b>2</b>
<b>Net Utility Plant</b>	<b>1,367,627</b>	<b>1,357,408</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	22,022	32,994	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>22,022</b>	<b>32,994</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	19,451	1	<b>8</b>
Temporary Cash Investments (132)		65,643	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	23,320	24,064	<b>11</b>
Other Accounts Receivable (143)	0	59	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	79,116	6,171	<b>14</b>
Materials and Supplies (150)	2,935	3,206	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>124,822</b>	<b>99,144</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,514,471</b>	<b>1,489,546</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	286,383	285,183	<b>21</b>
Appropriated Earned Surplus (215)	0	(452)	<b>22</b>
Unappropriated Earned Surplus (216)	129,457	100,440	<b>23</b>
<b>Total Proprietary Capital</b>	<b>415,840</b>	<b>385,171</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	149,999	179,323	<b>24</b>
Advances from Municipality (223)	99,095	99,095	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>249,094</b>	<b>278,418</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	6,085	16,426	<b>28</b>
Payables to Municipality (233)	29,008	8,234	<b>29</b>
Customer Deposits (235)	0		<b>30</b>
Taxes Accrued (236)	0	26,827	<b>31</b>
Interest Accrued (237)	6,433	1,001	<b>32</b>
Other Current and Accrued Liabilities (238)	0		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>41,526</b>	<b>52,488</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0		<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0		<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	808,011	773,469	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,514,471</b>	<b>1,489,546</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,674,749	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)	0				<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,674,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	307,122	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>307,122</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,367,627</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	275,780				<b>275,780</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	31,245				<b>31,245</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,792				<b>1,792</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
346 METER (CORRECT FR. 1997)	1,328				<b>1,328</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>34,365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,365</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	3,023				<b>3,023</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>3,023</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,023</b>	<b>19</b>
<b>Balance End of Year</b>	<b>307,122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>307,122</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0		0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	2,935	3,206	2
Sewer utility	0	0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>2,935</b>	<b>3,206</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	285,183	<b>1</b>
<b>Changes during year (explain):</b>		
SERVICE ADDED FOR MUNICIPAL ATHLETIC FIELD	1,200	<b>2</b>
<b>Balance end of year</b>	<b>286,383</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
GENERAL OBLIGATION NOTES 1993	12/01/1993	12/01/2003	3.83%	133,379	<b>1</b>
GENERAL OBLIGATION NOTES 1996	07/12/1996	07/12/2001	4.75%	9,653	<b>2</b>
GENERAL OBLIGATION NOTES 1997	05/01/1997	05/01/2007	5.28%	6,967	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>149,999</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
EDA PROJECT WATER TOWER	12/31/1992	00/00/0000	0.00%	99,095	1
<b>Total for Account 223</b>				<b>99,095</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	26,827	1
<b>Accruals:</b>		
Charged water department expense	26,466	2
Charged electric department expense		3
Charged sewer department expense	480	4
<b>Other (explain):</b>		
PSC REMAINDER ASSESSMENT	199	5
SOCIAL SECURITY TAXES	1,915	6
<b>Total Accruals and other credits</b>	<b>29,060</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	26,827	7
Social Security taxes	1,915	8
PSC Remainder Assessment	199	9
<b>Other (explain):</b>		
TRANS. TO ACCT 233 "PAYABLES TO MUNICIPALITY"	26,466	10
TRANS. TO ACCT 145 "RECEIVABLE FROM SEWER UTILITY"	480	11
<b>Total payments and other debits</b>	<b>55,887</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
GO NOTES	1,001	13,154	7,722	6,433	1
<b>Subtotal</b>	<b>1,001</b>	<b>13,154</b>	<b>7,722</b>	<b>6,433</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,001</b>	<b>13,154</b>	<b>7,722</b>	<b>6,433</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	773,469	0	0	0	0	<b>773,469</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	1,200					<b>1,200</b>	<b>2</b>
For Mains	33,342					<b>33,342</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>808,011</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>808,011</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS - SOUTH LAWSON DRIVE	11,171	2
SPECIAL ASSESSMENTS - ERNEST ST/HIGHKNOCKER TRAIL	4,349	3
SPECIAL ASSESSMENTS - SOUTH STREET	4,473	4
SPECIAL ASSESSMENTS - UNION STREET	2,029	5
<b>Total (Acct. 124):</b>	<b>22,022</b>	
<b>Special Funds (125):</b>		
NONE		6
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	23,320	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>23,320</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
1998 METER EXPENSES ALLOCATED TO SEWER UTILITY	3,467	15
SPECIAL ASSESSMENTS ASSUMED BY MUNICIPALITY (WRITTEN TAX ROLL)	869	16
WATER UTILITY LOANED MONEY TO SEWER UTILITY	74,780	17
<b>Total (Acct. 145):</b>	<b>79,116</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	19
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	20
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
ADDITIONAL FIRE PROTECTION	2,542    21
TAX EQUIVALENT OWED TO MUNICIPALITY	26,466    22
<b>Total (Acct. 233):</b>	<b>29,008</b>
<b>Other Deferred Credits (253):</b>	
NONE	23
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,653,965	0	0	0	<b>1,653,965</b>	<b>1</b>
Materials and Supplies	3,070	0	0	0	<b>3,070</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	291,451	0	0	0	<b>291,451</b>	<b>4</b>
Customer Advances for Construction	0				<b>0</b>	<b>5</b>
Contributions in Aid of Construction	790,740	0	0	0	<b>790,740</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>574,844</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>574,844</b>	
Net Operating Income	37,583	0	0	0	<b>37,583</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.54%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.54%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	285,783	1
Appropriated Earned Surplus	(226)	2
Unappropriated Earned Surplus	114,948	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>400,505</b>	
<b>Net Income</b>		
Net Income	28,775	5
<b>Percent Return on Proprietary Capital</b>	<b>7.18%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

---

**1. Acquisitions.**

NO IMPORTANT CHANGES OCCURRED IN 1998 AS FAR AS NEW PLANT ADDITIONS AND DELETIONS ARE CONCERNED. THE ONLY MAJOR CHANGE WAS CHLORINATING OUR WATER SYSTEM. WE ARE CHLORINATING ON A REGULAR BASIS. NEW EQUIPMENT WAS PURCHASED FOR THIS.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

Page F-1 - Account 216 was adjusted due to wrong balances entered in "Last Year" (1997) column.

Page F-14. Interest rate is at zero because the general fund for the City of Green Lake loaned this money to the Water Utility. The City Council has not required that interest be paid on this loan.

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-05)

In order to balance the beginning year total, I needed to correct the amounts brought forward from the 1997 Report. When I turned off the prior year protector, it still would not let me correct Unappropriated Earned Surplus (216). So I entered the difference under Appropriated Earned Surplus (215).

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

There is no interest charged because this was a transfer of funds between the water utility and tax incremental financing districts. This was not a loan obtained through a banking institution.

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

June 7, 1999

Ms. Barbara L. Dugenske, Clerk Treasurer  
City of Green Lake Water Utility  
534 Mill Street  
P.O. Box 433  
Green Lake, WI 54941-0433

1998 Analytical Review DWCCA-2370-PJL

Dear Ms. Dugenske:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In the footnote for page F-5 you explained that you were unable to make a change to Account 216. This is because that amount is derived from the Income Statement on page F-1, so you would have to make the change on page F-1. If you do a right mouse click on a cell a message will pop up which tells you where the number comes from if it is in fact a derived value.
2. As directed in the headnotes for the Water Operation & Maintenance Expenses schedule on page W-5, please explain the changes in Accounts 600, 640 and 689.
3. Please explain why there is no interest rate reported in column (e) of the Notes Payable & Miscellaneous Long-Term Debt schedule on page F-14 for the advance reported as EDA Project Water Tower.
4. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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## FINANCIAL SECTION FOOTNOTES

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Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\june 7 1999 rev letters L  
1.doc

Response received 8/9/99.

#1, I called Barb, explained this requires a left mouse click, not right.

#2, See page W-5 footnotes.

#3, See page F-14 footnotes.

#4, Matter was referred to James Bradley, Dir. of Public Works.

Review closed.

PJL

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	159,537	1
<b>Total Sales of Water</b>	<b>159,537</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	440	2
Other Water Revenues (474)	1,561	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,001</b>	
<b>Total Operating Revenues</b>	<b>161,538</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	42,045	5
General Operating Expenses (680-690)	22,565	6
<b>Total Operation and Maintenance Expenses</b>	<b>64,610</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	31,245	7
Amortization Expense (404)	0	8
Taxes (408)	28,100	9
<b>Total Other Operating Expenses</b>	<b>59,345</b>	
<b>Total Operating Expenses</b>	<b>123,955</b>	
<b>NET OPERATING INCOME</b>	<b>37,583</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	533	23,186	54,773	4
Commercial	95	23,770	33,839	5
Industrial	8	1,275	2,184	6
<b>Total Metered Sales to General Customers (461)</b>	<b>636</b>	<b>48,231</b>	<b>90,796</b>	
Private Fire Protection Service (462)	2		432	7
Public Fire Protection Service (463)	1		61,688	8
Other Sales to Public Authorities (464)	11	2,804	5,036	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	12	579	1,585	12
<b>Total Sales of Water</b>	<b>662</b>	<b>51,614</b>	<b>159,537</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	61,546	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	142	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>61,688</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	440	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>440</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,195	7
<b>Other (specify):</b>		
RECONNECTION CHARGES, PERMITS, METER RENTAL CHARGES	366	8
<b>Total Other Water Revenues (474)</b>	<b>1,561</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	19,398	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	5,817	3
Chemicals (630)	621	4
Supplies and Expenses (640)	8,057	5
Repairs of Water Plant (650)	8,106	6
Transportation Expenses (660)	46	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>42,045</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	7,330	8
Office Supplies and Expenses (681)	4,124	9
Outside Services Employed (682)	1,518	10
Insurance Expense (684)	0	11
Employees Pensions and Benefits (686)	9,014	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	579	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>22,565</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>64,610</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		26,466	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		480	2
<b>Net property tax equivalent</b>		<b>25,986</b>	
Social Security		1,915	3
PSC Remainder Assessment		199	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>28,100</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green Lake				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.244184				3
County tax rate	mills		8.021699				4
Local tax rate	mills		8.862500				5
School tax rate	mills		10.242108				6
Voc. school tax rate	mills		1.740711				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.111202</b>				10
Less: state credit	mills		1.535803				11
<b>Net tax rate</b>	mills		<b>27.575399</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.862500</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.982819</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.845319</b>				17
<b>Total Tax Rate</b>	mills		<b>29.111202</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.716058</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.575399</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.745594</b>				21
Utility Plant, Jan. 1	\$	1,633,189	1,633,189				22
Materials & Supplies	\$	3,206	3,206				23
<b>Subtotal</b>	\$	<b>1,636,395</b>	<b>1,636,395</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,636,395</b>	<b>1,636,395</b>				26
Assessment Ratio	dec.		0.819100				27
<b>Assessed Value</b>	\$	<b>1,340,371</b>	<b>1,340,371</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.745594</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>26,466</b>	<b>26,466</b>				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>26,466</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	259		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>259</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	43,654		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>43,654</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	19,041		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	48,738		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,222		20
<b>Total Pumping Plant</b>	<b>70,001</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,832	3,417	23
<b>Total Water Treatment Plant</b>	<b>1,832</b>	<b>3,417</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	20		24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			259	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>259</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			43,654	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>43,654</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			19,041	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			48,738	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,222	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>70,001</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,249	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>5,249</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			20	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	404,661		26
Transmission and Distribution Mains (343)	798,718	32,980	27
Fire Mains (344)	0		28
Services (345)	128,867	2,413	29
Meters (346)	60,423	1,050	30
Hydrants (348)	90,866	4,730	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,483,555</b>	<b>41,173</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	6,394		36
Transportation Equipment (373)	14,838		37
Other General Equipment (379)	12,648		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>33,880</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,633,181</b>	<b>44,590</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,633,181</b>	<b>44,590</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			404,661	26
Transmission and Distribution Mains (343)			831,698	27
Fire Mains (344)			0	28
Services (345)	200		131,080	29
Meters (346)	1,378		60,095	30
Hydrants (348)	1,445		94,151	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>3,023</b>	<b>0</b>	<b>1,521,705</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			6,394	36
Transportation Equipment (373)		1	14,839	37
Other General Equipment (379)			12,648	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>1</b>	<b>33,881</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,023</b>	<b>1</b>	<b>1,674,749</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>3,023</b>	<b>1</b>	<b>1,674,749</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,333	6,333	1
February			3,463	3,463	2
March			3,820	3,820	3
April			4,042	4,042	4
May			5,354	5,354	5
June			5,734	5,734	6
July			6,632	6,632	7
August			6,834	6,834	8
September			5,861	5,861	9
October			4,664	4,664	10
November			4,157	4,157	11
December			3,927	3,927	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>60,821</b>	<b>60,821</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				910	13
Less: Other utility use				2,500	14
Other utility use explanation:					15
WATER MAIN BREAKS					
Water pumped into distribution system				57,411	16
Less: Water sold				51,614	17
Losses and unaccounted for				5,797	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				447	21
Date of maximum: 8/14/1998					22
Cause of maximum:					23
BROKEN PIPE AT WELL #1					
Minimum gallons pumped by all methods in any one day during reporting year				68	24
Date of minimum: 12/23/1998					25
Total KWH used for pumping for the year				90,738	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery: N/A					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
CANAL STREET	1	400	12	500,000	Yes	<b>1</b>
COMMERICAL AVENUE	2	400	12	500,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #1	WELL #2		<b>1</b>
Location	CANAL STREET	COMMERCIAL AVENUE		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	LAYNE NW	WORTHINGTON		<b>5</b>
Year Installed	1985	1988		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	450	400		<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US		<b>10</b>
Year Installed	1992	1992		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	40	50		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	TOWER 2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1992		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	130		10
Total capacity in gallons	250,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	369	0	0	0	369	1
P	D	4.000	180	0	0	0	180	2
M	D	6.000	36,273	0	0	0	36,273	3
M	S	6.000	120	0	0	0	120	4
P	D	6.000	0	561			561	5
M	D	8.000	11,015	0	0	0	11,015	6
M	S	8.000	80	0	0	0	80	7
M	D	10.000	3,566	0	0	0	3,566	8
M	D	12.000	9,375	0	0	0	9,375	9
M	T	12.000	413	0	0	0	413	10
Total Within Municipality			61,391	561	0	0	61,952	
Total Utility			61,391	561	0	0	61,952	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	539	0	1	0	538		1
M	1.000	90	0	0	0	90		2
M	1.250	21	0	0	0	21		3
M	1.500	8	0	0	0	8		4
M	2.000	15	1	0	0	16		5
P	2.000		1			1		6
M	3.000	2	0	0	0	2		7
M	6.000		1			1		8
M	8.000		1			1		9
<b>Total Utility</b>		<b>675</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>678</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	673	0	0	0	673	50	1
1.000	22	1	1	0	22	0	2
1.250	0	0	0	0	0	0	3
1.500	13	0	0	0	13	0	4
2.000	15	2	0	0	17	0	5
3.000	2	0	0	0	2	0	6
4.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>726</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>728</b>	<b>50</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	531	63	5	3	8	63	673	1
1.000	3	11	2	2	2	2	22	2
1.250	0	0	0	0	0	0	0	3
1.500	2	8	0	1	1	1	13	4
2.000	0	9	1	4	2	1	17	5
3.000	0	2	0	0	0	0	2	6
4.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>536</b>	<b>93</b>	<b>8</b>	<b>11</b>	<b>13</b>	<b>67</b>	<b>728</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	110	1	1		110	2
<b>Total Fire Hydrants</b>	<b>110</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>110</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	111
Number of distribution system valves end of year:	167
Number of distribution valves operated during year:	30

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/C 600 increased due to 3% wage increase for employees & additional hires & more time spent flushing hydrants & time spent on a boil water notice.

A/C 640 increased due to electric expense for water tower being reclassified to this account, costs for water sampling, tools, & fireman style boots ect for employees. Also, main repairs accidentally charged here (will reclass in '99).

A/C 689 had \$5,040 charged to it in 1997 by city auditor who discovered an error in our billing. When utility rates were increased in 1995 an error was made in setting the rates for the 3" meters. The decimal point was in the wrong place. This resulted in one customer (Heidel House) being overcharged for a period of approximately three years. The 1997 refund was charged against 461.2 "Commercial Revenues". The refund for 1995 and 1996 was charged against "Miscellaneous Expense".

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### Water Utility Plant in Service (Page W-08)

TOTAL WAS ADJUST DUE TO ROUNDING.

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### Water Mains (Page W-15)

THERE WAS 561 FEET OF WATER MAIN ADDED TO SUPPLY WATER SERVICE TO NEWLY ANNEXED PROPERTY TO THE CITY OF GREEN LAKE. THE UTILITY PAID FOR A SMALL PORTION IN THE RIGHT OF WAY. THE MAJORITY OF THE EXPENSES WAS PAID BY THE DEVELOPER.

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### Water Services (Page W-16)

THE WATER SERVICES ADDED DURING THE YEAR WERE PAID FOR BY THE CUSTOMER.

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### Hydrants and Distribution System Valves (Page W-18)

One hydrant was relocated on the system. That is why there is a debit and credit to Account 348. I put one added and one deleted, because it was removed from one area and added later to another area.

There were only approximately 30 valves operated during the year.

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